IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO.9 OF 2007

The Commissioner of Customs (IMP)
Mumbai .. Appellant

V/s

PCS Industries Ltd. .. Respondents

Mr.S.V.Bharucha with Mr.Parag Vyas i/by Mr.H.P.Chaturvedi for the Appellant.

Mr.Rajesh Ravindran for the Respondents.

CORAM : DR.S.RADHAKRISHNAN, & V.C.DAGA, JJ.

DATE : 26th April, 2007.

P.C.:

1. The learned Counsel for the Appellant sought to raise the following substantial questions of law:

> "Whether the Notification No.197/94 dated 9.12.1994 amending the Notification No.88/94 dated 1.3.1994 have any prospective effect."
>
> "Whether Notification No.202/94 dated 30.12.1994 to be clarificatory in nature and have any retrospective effect."

2. Perused the Tribunal's order. Specially for the reasons stated in paragraph No.2 of the said order, we do not find any question of law involved in this Appeal. Appeal is devoid of merits and hence stands dismissed.

(V.C.DAGA, J.) (DR.S.RADHAKRISHNAN,J.)